



# STATE BOARD OF EQUALIZATION

TIMBER TAX DIVISION  
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December 13, 1995

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First District, Hayward

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Second District, Stockton

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Third District, San Diego

BRAD SHERMAN  
Fourth District, Los Angeles

KATHLEEN CONNELL  
Controller, Sacramento

BURTON W. OLIVER  
Executive Director

No. 95/78

TO: COUNTY ASSESSORS, COUNTY COUNSELS, AND  
OTHER INTERESTED PARTIES

## Value of Timberland

The State Board of Equalization, on November 29, 1995, pursuant to Section 434.5 of the Revenue and Taxation Code, adopted the following schedule re-establishing the value of each grade of timberland.

On March 1, 1996, timberland shall be valued per acre according to the following schedule:

| <u>Redwood Region</u> | <u>Whitewood Subregion</u> | <u>Pine-Mixed Conifer Region</u> |
|-----------------------|----------------------------|----------------------------------|
| Site I ..... \$263    | Site I ..... \$188         | Site I ..... \$144               |
| Site II ..... \$215   | Site II ..... \$138        | Site II ..... \$101              |
| Site III ..... \$188  | Site III ..... \$116       | Site III ..... \$ 79             |
| Site IV ..... \$163   | Site IV ..... \$ 86        | Site IV ..... \$ 56              |
| Site V ..... \$ 52    | Site V ..... \$ 46         | Site V ..... \$ 31               |

When the assessor, pursuant to Section 434 of the Revenue and Taxation Code, designates a timberland parcel or portion thereof as inoperable, such timberland parcel, or portion thereof, shall be valued as if it is Site V.

This certification is submitted to you in accordance with the provisions of said Section 434.5. If you have any questions, please direct them to the undersigned at (916) 445-6964.

Sincerely,

William B. Jackson, Chief  
Timber Tax Division